

**DECLARATION OF ANDREW SCRUTON**  
**EXHIBIT B**

**CALCULATION OF BOND BASED UPON 12-MONTH LOST OPPORTUNITY COSTS**

*(\$ in millions)*

Anticipated November 2015 Distribution \$ 135.0

Unitholders	% of Unitholders	Protection Return Rate
Equity Investor	18%	15.99%
Fixed Income Investor	18%	9.52%
Hedge Fund Investor	47%	16.38%
Money Market Investor	18%	4.29%
<b>Weighted Average Protection Return Rate</b>		<b>12.96%</b>
<b>Projected Trust Rate of Return</b>		<b>0.12%</b>

	12-Month Stay Period
Investor Returns	\$ 18.6
<u>Less:</u> Trust Returns	0.2
<b>Lost Opportunity Costs</b>	<b>\$ 18.4</b>